

OSPI Child Nutrition Programs Reference Sheet

Accounting Reporting Codes

Sponsors of the U.S. Department of Agriculture Child Nutrition Programs receive federal and state of Washington funding for operating the programs. These funds are distributed monthly in the form of reimbursement for meals served. Funds are dispersed through either Office of Superintendent of Public Instruction School Apportionment or Agency Financial Reporting System (AFRS).

Accounting reporting codes document the distribution of these funds.

Requirements

- ✓ Public Schools, Tribal Compact Schools, and Charter Schools receive funding through Office of Superintendent of Public Instruction School Apportionment.
 - **Apportionment Revenue Codes** - Used to account for revenues specific to school district programs. Child Nutrition Program funds are designated on apportionment as Program 98.
- ✓ Private organizations and public government agencies receive funding through AFRS, the state of Washington's central hub for accounting information.
 - **AFRS Codes** - Non-numerical codes account for revenues received from Child Nutrition Programs.
- ✓ LEAs must separately identify COVID-19 expenditures on the Schedule of Expenditures of Federal Awards by CFDA number with "COVID-19" as a prefix to the program name.

Other Helpful Child Nutrition Program Accounting Information

- ✓ **Schedule of Expenditures of Federal Awards (SEFA)** - Summarizes federal grant expenditures for the purposes of planning and conducting the single audit. The SEFA requires official program name and the official Catalog of Federal Domestic Assistance (CFDA) number be used.
- ✓ **Catalog of Federal Domestic Assistance Number (CFDA)** - A five-digit (XX.XXX) identification number assigned by the federal government for federal awards received either directly from a federal agency or indirectly through a state agency or local government.



Child Nutrition Program Code Information

This table provides information to help program operators identify Child Nutrition Program reimbursement and complete program reporting. Use the resource section for more information.

State Funding

| Apportionment Revenue Code | Program | AFRS Codes | CFDA# | FAIN# |
|----------------------------|--|------------|-------|-------|
| 4198-01 | School Breakfast Meal Assistance Funds | N/A | N/A | N/A |
| 4198-03 | State Breakfast Co-Pay | N/A | N/A | N/A |
| 4198-04 | School Lunch Meal Assistance Funds | N/A | N/A | N/A |
| 4198-05 | State Supplement Funds | N/A | N/A | N/A |
| 4198-06 | State Copay CEP Lunch* | N/A | N/A | N/A |
| 4198-07 | State Copay CEP Breakfast* | N/A | N/A | N/A |

Grant Funding

| Apportionment Revenue Code | Program | AFRS Codes | CFDA# | FAIN# |
|----------------------------|--|-----------------------|--------|---------------|
| 4198-02 | Meals for Kids Grant (Meal Access Grant) | N/A | N/A | N/A |
| 4198-10 | Plant Based Meals Grant | N/A | N/A | N/A |
| 4198-11 | Summer Meals for Kids Grant | N/A | N/A | N/A |
| 4198-12 | Breakfast Meals for Kids Grant* | N/A | N/A | N/A |
| 6198 | NSLP Equipment Assistance Grant | N/A | 10.579 | 237WAWA7N8103 |
| 6198-12 | USDA Purchasing Grant | USDA Purchasing Grant | 21.027 | SLFRP0002 |

Federal Funding

| Apportionment Revenue Code | Program | AFRS Codes | CFDA# | FAIN# |
|----------------------------|--|------------------------------------|----------------------------------|---------------|
| 6198 | National School Lunch Program (NSLP) | NSLP Lunch | 10.555 | 237WAWA3N1199 |
| 6198-01 | Fresh Fruits and Vegetables Program (FFVP) | N/A | 10.582 | 237WAWA1L1603 |
| 6198-03 | Seamless Summer Option (SSO) | N/A | 10.555 Lunch 10.553 Breakfast | 237WAWA3N1199 |
| 6198-04 | School Breakfast Program (SBP) | NSLP Breakfast | 10.553 | 237WAWA3N1199 |
| 6198-05 | Special Milk Program (SMP) | SMP Special Milk | 10.556 | 237WAWA3N1199 |
| 6198-08 | Child and Adult Food Program (CACFP) | CACFP CCC Foods CACFP ACC Foods | 10.558 | 237WAWA3N1199 |
| 6198-09 | Summer Food School Program (SFSP) | SFSP AD/GO | 10.559 | 237WAWA3N1199 |
| 6198-11 | Supply Chain Assistance Funds | SCA Funds | 10.555 | 237WAWA3N8903 |
| 6198-13 | CEP Breakfast | N/A | 84.425D | S425D210015 |
| 6198-14 | CEP Lunch | N/A | 84.425D | S425D210015 |
| 6198-15 | CEP Supplement | N/A | 84.425D | S425D210015 |
| 6198-16 | HB 1238 Meals for WA Students | N/A | 84.425R | S425R210012 |
| 6998 | USDA Foods for NLSP | N/A | 10.555 | 237WAWA3N1199 |
| 6998 | Cash in Lieu of USDA Foods for CACFP | CACFP CCC CIL | 10.558 | 237WAWA3N2020 |

Resources

- [Administrative, Budgeting and Financial Reporting Guidance](#)
- [Schedule of Expenditures of Federal Awards Instructions](#)
- [School District Accounting Manual](#)

Acronym Reference

- AFRS- Agency Financial Reporting System
- CFDA- Catalog of Federal Domestic Assistance Number
- CNS- Child Nutrition Services
- LEA- Local Education Agency
- OSPI- Office of Superintendent of Public Instruction
- SEFA- Schedule of Expenditures of Federal Awards
- USDA- United States Department of Agriculture